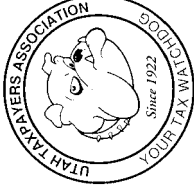


Utah Taxpayers Association

# 2008 Fast Tax

Tax Summary—Easy Reference Guide



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2008 Fast Tax Sponsor



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## Introduction

This reference summarizes major Utah state and local taxes and is updated to include FY2006 actual revenues and FY2007 estimated revenues. These taxes comprise all major non-federal state revenue sources such as income, sales, and fuel taxes, and most major local revenue sources, including property, general sales, and specific sales taxes.

Several revenue sources are not included in this summary such as:

- ◆ Utility franchise taxes imposed on energy and cable services
- ◆ Energy user sales tax imposed on consumers of gas and electricity
- ◆ User-based fees for municipal services such as sewer, garbage, electricity, etc.
- ◆ Clerk and court fees
- ◆ License fees for over 70 skilled trades, professions, and businesses

The Utah Taxpayers Association would like to thank the staffs of the Utah State Tax Commission, Driver License Division, Division of Public Utilities, and the Department of Workforce Services for their cooperation in providing information contained in this reference.

### **The 2008 Fast Tax Summary is sponsored by Parsons Behle & Latimer.**

Parsons Behle & Latimer was founded in 1882 and is one of the oldest and best known law firms in the intermountain region. It provides the resources and capabilities of a large firm, while maintaining the highest levels of accessibility and responsiveness. With over 100 attorneys, Parsons Behle & Latimer maintains offices in Salt Lake City, Utah, Las Vegas, Nevada and Reno, Nevada. The firm has a wide range of expertise and experience in each of its seven major practice areas: Litigation; Environmental, Energy & Natural Resources; Corporate & Tax; Intellectual Property & Technology; Real Estate, Banking & Finance; and Employment.

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Tax Type	UNEMPLOYMENT INSURANCE TAX												
<b>Statute</b>	35A-4-101 to 35A-4-508												
<b>Subject</b>	Employers means an individual or employing unit which employs one or more individuals for some portion of a day during a calendar year.												
<b>Measure</b>	(1993) First \$15,700 in wages; (1994) First \$16,200 in wages; (1995) First \$16,500 in wages; (1996) First \$17,200 in wages; (1997) First \$17,800 in wages; (1998) First \$18,500 in wages; (1999) First \$19,400 in wages; (2000) First \$20,200 in wages; (2001) First \$21,400 in wages; (2002) First \$22,000 in wages; (2003) First \$22,500 in wages; (2004) First \$22,700 in wages; (2005) First \$23,000 in wages; (2006) First \$24,000 in wages; (2007) First \$25,400 in wages; (2008) First \$26,700 in wages.												
<b>Rate</b>	Beginning January 1, 2000 minimum rate 0.1% maximum rate 8.1%. Beginning January 1, 2005 minimum rate 0.3% maximum rate 9.3%. Average rate 0.97% (1993), 0.98% (1994), 0.91% (1995), 0.88% (1996), 0.74% (1997), 0.63% (1998), 0.63% (1999), 0.42% (2000), 0.46% (2001) 0.49% (2002), 0.63% (2003), 1.06% (2004), 1.30% (2005), 1.31% (2006), 0.49% (Est for 2007)												
<b>Enacted</b>	1936												
<b>Disposition</b>	To Unemployment Compensation Fund.												
<b>Procedure</b>	Employers register with the division and make quarterly reports and payments thereto within the month following the end of each quarter.												
<b>Exemptions</b>	Most agricultural labor, most domestic services, family employment, casual labor, employees of foreign governments, commissioned sales people (insurance, securities, real estate, etc.), clergy, newspaper delivery persons, certain metal mining lessees.												
<b>Agency</b>	Utah Department of Workforce Services												
<b>Yield</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;">2001-02</td> <td style="text-align: right;">\$ 67,023,078</td> </tr> <tr> <td style="text-align: right;">2002-03</td> <td style="text-align: right;">\$ 79,943,623</td> </tr> <tr> <td style="text-align: right;">2003-04</td> <td style="text-align: right;">\$115,410,645</td> </tr> <tr> <td style="text-align: right;">2004-05</td> <td style="text-align: right;">\$183,899,858</td> </tr> <tr> <td style="text-align: right;">2005-06</td> <td style="text-align: right;">\$234,516,020</td> </tr> <tr> <td style="text-align: right;">2006-07</td> <td style="text-align: right;">\$222,348,544</td> </tr> </table>	2001-02	\$ 67,023,078	2002-03	\$ 79,943,623	2003-04	\$115,410,645	2004-05	\$183,899,858	2005-06	\$234,516,020	2006-07	\$222,348,544
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2006-07	\$222,348,544												

<b>Tax Type</b>	<b>BEER TAX</b>
<b>Statute</b>	59-15-101 to 109, 32A-10-101 & 32A-11-106, 32A-8-401
<b>Subject</b>	Brewer, wholesaler, and distributor.
<b>Measure</b>	Barrels of beer (One barrel contains 31 gallons).
<b>Rate</b>	\$12.80 per 31 gallon barrel of beer. \$11.00, July 1983 \$4.12, July 1981 \$3.10, July 1971 \$1.10, May 1945 \$.80, March 1935 \$1.20, January 1934
<b>Enacted</b>	1934
<b>Disposition</b>	To General Fund.
<b>Procedure</b>	Dealers and wholesalers report and remit tax monthly to the Tax Commission on or before the last day of the following month. Annual licenses are \$400 for beer license, \$2,000 for restaurant liquor licenses, and \$2,750 for private club liquor license.
<b>Exemptions</b>	Beer sold to U. S. government and its agencies, or beer exported from the state.
<b>Agency</b>	Utah State Tax Commission. Licensing under jurisdiction of Alcoholic Beverage Control Department
<b>Yield</b>	2001-02 \$10,470,264 2002-03 \$10,356,639 2003-04 \$ 9,367,478 2004-05 \$ 8,918,275 2005-06 \$ 8,720,081 2006-07 \$ 8,587,477

<b>Tax Type</b>	<b>TRANSIENT ROOM TAX</b>
<b>Statute</b>	59-12-301 to 302; 59-12-352 to 355
<b>Subject</b>	All motels, hotels, campgrounds and trailer courts.
<b>Measure</b>	Room and space rental charge.
<b>Rate</b>	Up to 4.25% as fixed by county ordinance, effective 10/1/06. Up to 1% fixed by municipal ordinance; Effective January 1, 1998 an additional 1/2% fixed by municipal ordinance; Effective January 1, 1998 for repayment of debt.
<b>Enacted</b>	1965
<b>Disposition</b>	To counties or cities where adopted.
<b>Procedure</b>	Tax levied and collected in same manner as the Sales and Use Tax.
<b>Exemptions</b>	Same as those for the Sales and Use Tax. Resale exemption does not apply.
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2001-02 \$19,141,888 2002-03 \$18,249,282 2003-04 \$18,283,216 2004-05 \$19,005,166 2005-06 \$21,384,168 2006-07 \$26,219,426 Includes municipality transient room tax

<b>Tax Type</b>	<b>LIQUOR TAX</b>
<b>Statute</b>	59-16-101 to 102 & 53A-19-201
<b>Subject</b>	Retail purchasers of wine and distilled liquor sold by the Department of Alcoholic Beverage Control.
<b>Measure</b>	On the retail purchase price paid or charged upon every sale of wine and distilled liquor by the Department of Alcoholic Beverage Control.
<b>Rate</b>	13% of retail purchase price.
<b>Enacted</b>	1943
<b>Disposition</b>	To Uniform School Fund to be apportioned to local boards of education for school lunches.
<b>Procedure</b>	Tax is part of total purchase price when wine and liquor are purchased from a State liquor store.
<b>Exemptions</b>	None
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2001-02 \$15,606,412 2002-03 \$15,799,205 2003-04 \$16,803,534 2004-05 \$18,123,110 2005-06 \$20,585,747 2006-07 \$23,033,398

<b>Tax Type</b>	<b>TOURISM, REC. &amp; CONVENTION FACILITY TAX</b>
<b>Statute</b>	59-12-601 to 59-12-603
<b>Subject</b>	Rental of automobiles & recreational vehicles. Sale of prepared food & beverages. Rental of rooms in counties of first class.
<b>Measure</b>	Rental price of automobiles and recreational vehicles for periods not exceeding thirty days. Price of restaurant meals, deliveries, and room rental.
<b>Rate</b>	Up to 1% of the price of food and beverages; Up to 1/2% of the rent paid for room or suite; up to 3% of the price paid for the short-term lease or rental with the additional county opinion of 4%. Motor vehicles also have a statewide 2 1/2 % Rental Tax.
<b>Enacted</b>	1990 Tourism, recreation; July 1991 Restaurant Tax
<b>Disposition</b>	To counties where collected. Used for tourism promotion and the development, operation and maintenance of tourist, recreation and convention facilities
<b>Procedure</b>	Tax levied and collected in the same manner as the sales and use tax.
<b>Exemptions</b>	Same as apply to Sales and Use Tax. Exemption of leases and rentals of motor vehicles when made for the purpose of temporarily replacing a person's motor vehicle that is being repaired pursuant to a repair or an insurance agreement, or vehicles rented for the purpose of moving personal household goods.
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2001-02 \$33,037,909 2002-03 \$33,774,470 2003-04 \$34,037,735 2004-05 \$36,255,996 2005-06 \$45,401,207 2006-07 \$44,337,297

<b>Tax Type</b>	<b>CIGARETTE &amp; TOBACCO TAX</b>												
<b>Statute</b>	59-14-101 to 508												
<b>Subject</b>	Imposed on wholesalers, distributors, retailers, or importers of untaxed product.												
<b>Measure</b>	On cigarettes and other tobacco products sold, used, or stored in Utah.												
<b>Rate</b>	<ul style="list-style-type: none"> <li>69.5 cents per package of 20 cigarettes weighing less than 3 lbs per 1,000.</li> <li>86.875 cents per package of 25 cigarettes weighing less than 3 lbs per 1,000.</li> <li>35% of manufacturer's sale price on tobacco products. 35 cent per package of 20 cigarettes equity assessment on non-participating manufacturer brands.</li> <li>4% discount on stamp purchases in excess of \$25.00.</li> </ul>												
<b>Enacted</b>	1923 - Cigarettes; 1963 - Tobacco Products.												
<b>Disposition</b>	To the General Fund.												
<b>Procedure</b>	Retailers and dealers must secure for each separate place of business \$30.00 Tax Commission license which is valid for 3 years. Bond is required for stamping or imprinting. A renewal license is \$20. Wholesalers and distributors purchase stamp. Payment by affixing stamps within 72 hours after receipt of merchandise. Quarterly tax returns required of dealers liable for payment of tax on other tobacco products and a bond is required. License may be suspended or revoked for sales to underage youth.												
<b>Exemptions</b>	Export sales to licensed dealers in destination state.												
<b>Agency</b>	Utah State Tax Commission												
<b>Yield</b>	<table border="1"> <tr> <td>2001-02</td> <td>\$51,011,447</td> </tr> <tr> <td>2002-03</td> <td>\$51,845,997</td> </tr> <tr> <td>2003-04</td> <td>\$61,684,763</td> </tr> <tr> <td>2004-05</td> <td>\$61,458,171</td> </tr> <tr> <td>2005-06</td> <td>\$60,320,088</td> </tr> <tr> <td>2006-07</td> <td>\$62,492,491</td> </tr> </table> <p>Includes Tobacco Products Tax, Tobacco Prevention, and Cigarette License and Fees</p>	2001-02	\$51,011,447	2002-03	\$51,845,997	2003-04	\$61,684,763	2004-05	\$61,458,171	2005-06	\$60,320,088	2006-07	\$62,492,491
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<b>Tax Type</b>	<b>Emergency Services Phone Charge</b>												
<b>Statute</b>	69-2-5 to 69-2-5.6												
<b>Subject</b>	Imposed on users of telecommunications services.												
<b>Measure</b>	On radio communications access lines, local exchange service switched access lines, and any other service, including VOIP, that allows the user to make and receive calls from the public switched telephone network.												
<b>Rate</b>	<ul style="list-style-type: none"> <li>\$0.08 imposed by the state to fund 911</li> <li>\$0.61 imposed by county/city to fund 911</li> <li>\$0.07 imposed by state to fund University of Utah Poison Control Center</li> </ul>												
<b>Enacted</b>	Local 911—1986 State 911—2004 Poison Control—1998												
<b>Disposition</b>	To E-911 response centers and the University of Utah Poison Control Center.												
<b>Procedure</b>	Collected by telecommunications services providers. Filers must identify each specific jurisdiction where telecommunications services are provided. Returns are filed monthly.												
<b>Exemptions</b>	None.												
<b>Agency</b>	Utah State Tax Commission												
<b>Yield</b>	<table border="1"> <tr> <td>2001-02</td> <td>\$ 1,770,506</td> </tr> <tr> <td>2002-03</td> <td>\$ 1,776,721</td> </tr> <tr> <td>2003-04</td> <td>\$13,714,091</td> </tr> <tr> <td>2004-05</td> <td>\$22,449,218</td> </tr> <tr> <td>2005-06</td> <td>\$25,434,065</td> </tr> <tr> <td>2006-07</td> <td>\$25,790,366</td> </tr> </table>	2001-02	\$ 1,770,506	2002-03	\$ 1,776,721	2003-04	\$13,714,091	2004-05	\$22,449,218	2005-06	\$25,434,065	2006-07	\$25,790,366
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<b>Tax Type</b>	<b>Municipal Telecommunications License Tax</b>
<b>Statute</b>	10-1-401 to 10-1-410
<b>Subject</b>	Gross receipts of telecommunications providers in the state of Utah.
<b>Measure</b>	All of the telecommunications provider's gross receipts from telecommunications service that are attributed to the municipality.
<b>Rate</b>	Effective July 1, 2007: 3.5%
<b>Enacted</b>	2004
<b>Disposition</b>	To the cities where adopted
<b>Procedure</b>	Municipality enters into an interlocal agreement with the Utah Tax Commission where the commission collects the fee as it would the state sales and use tax. The commission transfers electronically the proceeds minus a collection fee back to the municipality.
<b>Exemptions</b>	None
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2004-05 \$30,580,552 2005-06 \$39,959,327 2006-07 \$39,157,851 *This tax was not collected prior to 2004.

<b>Tax Type</b>	<b>Environmental Assurance Fee</b>
<b>Statute</b>	19-6-410.5
<b>Subject</b>	Importers and refiners of petroleum products.
<b>Measure</b>	Gallons of petroleum products sold, used or received for sale or use in the state.
<b>Rate</b>	1/2 cent per gallon.
<b>Enacted</b>	1/2 cent environmental surcharge enacted 1990, repealed 5/97; Environmental Assurance Fee of 1/4 cent effective 7/1/98, repealed 6/30/03 and increased to 1/2 cent effective 7/1/03.
<b>Disposition</b>	Petroleum Storage Tank Fund - to pay costs associated with storage tanks endangering the public health or the environment.
<b>Procedure</b>	Report and remit fee monthly to the Tax Commission on or before the last day of the following month.
<b>Exemptions</b>	First sale in the interstate commerce. Refunds may be obtained by users of petroleum products stored in certain tanks not participating in the fund.
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2001-02 \$3,088,610 2002-03 \$3,290,611 2003-04 \$6,056,756 2004-05 \$5,681,904 2005-06 \$6,904,367 2006-07 \$6,085,428

<b>Tax Type</b>	<b>WASTE TIRE RECYCLING FEE</b>
<b>Statute</b>	19-6-801- to 19-6-824
<b>Subject</b>	Retail sales of new tires.
<b>Measure</b>	Retail sales of new tires within the state of Utah with rim diameter up to and including 24.5 inches.
<b>Rate</b>	\$1.00 per tire.
<b>Enacted</b>	July 1, 1990
<b>Disposition</b>	Waste Tire Recycling Expendable Trust Fund. Waste tire recyclers may qualify for \$75.00 per ton reimbursement as authorized by local county health departments.
<b>Procedure</b>	Same as state sales tax.
<b>Exemptions</b>	Tires for resale or out-of-state tire sales. Organizations exempt under the state sales tax are not exempt from this fee.
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2001-02 \$2,299,734 2002-03 \$2,353,306 2003-04 \$2,535,468 2004-05 \$2,848,607 2005-06 \$2,872,276 2006-07 \$2,946,974

<b>Tax Type</b>	<b>OIL &amp; GAS CONSERVATION FEE</b>
<b>Statute</b>	40-6-14
<b>Subject</b>	Oil and gas production.
<b>Measure</b>	Value at the point closest to the well at which the fair market value may be determined, less processing and transportation costs.
<b>Rate</b>	0.2% of the value at the well of the oil or gas produced and saved, sold or transported from the oil gas field where produced.
<b>Enacted</b>	1955
<b>Disposition</b>	To General Fund. Priority is given to paying the expenses of administration of the board and Division of Oil, Gas & Mining.
<b>Procedure</b>	Quarterly fee payments remitted for the quarter January 1—March 31, on or before June 1; for the quarter April 1—June 30, on or before September 1; for the quarter July 1—September 30, on or before December 1; for the quarter October 1—December 31, on or before March 1 of the next year.
<b>Exemptions</b>	The tax does not apply to federal and state interests, Indian interests, and oil or gas used in producing or drilling operations or for repressuring or recycling purposes.
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2001-02 \$1,710,219 2002-03 \$1,943,755 2003-04 \$2,696,250 2004-05 \$3,631,963 2005-06 \$5,560,449 2006-07 \$4,747,883



<b>Tax Type</b>	<b>OIL &amp; GAS SEVERANCE TAX</b>												
<b>Statute</b>	59-5-101 to 120												
<b>Subject</b>	Oil and gas producers.												
<b>Measure</b>	Value at the point closest to the well at which the fair market value may be determined, less processing and transportation costs.												
<b>Rate</b>	<ul style="list-style-type: none"> <li>Oil: 3% up to \$13 per barrel; 5% from \$13.01 per barrel</li> <li>Natural Gas: 3% up to \$1.50 per MCF; 5% from \$1.51 per MCF and above</li> <li>Natural Gas Liquid: 4% of taxable value</li> </ul>												
<b>Enacted</b>	1955												
<b>Disposition</b>	To the General Fund.												
<b>Procedure</b>	Taxes for the preceding calendar year are due and payable on or before June 1. Quarterly installments required if tax obligation in current calendar year will be \$3,000 or more. Quarterly installments due March 1, June 1, September 1 and December 1.												
<b>Exemptions</b>	Tax-exempt royalties paid to Federal, State and Indian lands deducted. Stripper wells (20 or less bbls./day or 60 mcf of gas/day) exempted. Wells spudded after January 1, 1990 exempt the first twelve months of production for wildcat wells. The first six months of production is exempt for development wells. There is a 20% tax credit for workover or recompletion on a well up to \$30,000 per well, beginning Jan. 1, 1995. Also, a 50% tax rate reduction on incremental production achieved from an enhanced recovery project.												
<b>Agency</b>	Utah State Tax Commission												
<b>Yield</b>	<table> <tr> <td>2001-02</td> <td>\$18,893,082</td> </tr> <tr> <td>2002-03</td> <td>\$26,745,279</td> </tr> <tr> <td>2003-04</td> <td>\$36,659,808</td> </tr> <tr> <td>2004-05</td> <td>\$53,484,320</td> </tr> <tr> <td>2005-06</td> <td>\$71,513,869</td> </tr> <tr> <td>2006-07</td> <td>\$65,429,873</td> </tr> </table>	2001-02	\$18,893,082	2002-03	\$26,745,279	2003-04	\$36,659,808	2004-05	\$53,484,320	2005-06	\$71,513,869	2006-07	\$65,429,873
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<b>Page 24</b>													

<b>Tax Type</b>	<b>INDIVIDUAL INCOME TAX</b>												
<b>Statute</b>	59-10-101 to 59-10-1207												
<b>Subject</b>	Net income of individuals, estates and trusts.												
<b>Measure</b>	Net taxable income as provided in state statutes. State taxable income based on federal taxable income with specified adjustments.												
<b>Rate</b>	Beginning Tax year 2008, 5% of federal AGI with adjustments.												
<b>Enacted</b>	1931												
<b>Disposition</b>	To Uniform School Fund, distributed to local school districts.												
<b>Procedure</b>	Calendar year returns are due April 15. Fiscal year returns are due 3 months and 15 days after close of income year. Information returns are due January 31. Payment with return. State withholding rates are based on Tax Commission tables. There is a 5% withholding rate on certain mineral production payments.												
<b>Exemptions</b>	<p>Credit of 4.5% of federal personal exemptions and less greater of following credits:</p> <ul style="list-style-type: none"> <li>-6% credit of federal standard exemption</li> <li>-6% of federal itemized deductions</li> </ul> <p>Total credit is phased out at 1.3 cents per dollar of AGI above \$24,000 for married household, \$18,000 for head of household, and \$12,000 for single.</p>												
<b>Agency</b>	Utah State Tax Commission												
<b>Yield</b>	<table> <tr> <td>2001-02</td> <td>\$1,610,598,033</td> </tr> <tr> <td>2002-03</td> <td>\$1,575,386,384</td> </tr> <tr> <td>2003-04</td> <td>\$1,699,183,228</td> </tr> <tr> <td>2004-05</td> <td>\$1,933,290,318</td> </tr> <tr> <td>2005-06</td> <td>\$2,286,705,518</td> </tr> <tr> <td>2006-07</td> <td>\$2,570,446,578</td> </tr> </table>	2001-02	\$1,610,598,033	2002-03	\$1,575,386,384	2003-04	\$1,699,183,228	2004-05	\$1,933,290,318	2005-06	\$2,286,705,518	2006-07	\$2,570,446,578
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<b>Page 7</b>	Note: figures include 40% of Mineral Production Tax withholding.												

<b>Tax Type</b>	<b>CORPORATE FRANCHISE TAX</b>
<b>Statute</b>	59-7-101 to 805 & 59-1-401-403
<b>Subject</b>	Income of corporation located, or doing business in Utah.
<b>Measure</b>	Net taxable income. Corporations that commenced doing business in Utah prior to January 1973 prepay the tax based on prior year income. IRS Form 1120 line 28 is the statutory starting point in calculating Utah unadjusted income. Specific additions and subtractions required from that point. For apportionment purposes, corporations may elect either an evenly weighted three factor formula or a double weighted sales factor formula.
<b>Rate</b>	5% of taxable income for taxable years beginning anytime during 1984 or thereafter. Minimum tax is \$100.00. 4.65% January 1983 4% January 1977 (federal, state, foreign taxes paid deduction eliminated) 6% January 1965 4% January 1955 3% May 1931
<b>Enacted</b>	1931
<b>Disposition</b>	To Uniform School Fund, distributed to local school districts.
<b>Procedure</b>	Returns due April 15 or the 15th day of 4th month after close of income year. Corporations with estimated tax of \$3,000 or more required to make quarterly payments. Tax must be paid when the return is filed. Effective July 1, 1993, is a 5% withholding rate on certain mineral production payments. Delinquent or late payment returns are assessed \$20 or 10% of tax due, whichever is greater. If the return is filed late and remains unpaid for 90 days or more after the due date an additional \$20 or 10% will be assessed.
<b>Exemptions</b>	Organizations meeting requirements of Section 501 and 528 of the Internal Revenue Code, insurance companies which are taxed on their premiums under Title 59 Chapter 9 of the Utah Code, a building authority, a farmers cooperative, and certain public agencies. Exempt organizations having unrelated business income under IRC 512 and homeowner associations having taxable income for federal purposes must file a return and pay tax on such income.
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2001-02 \$118,920,279 2002-03 \$152,529,058 2003-04 \$155,364,657 2004-05 \$214,231,039 2005-06 \$380,266,619 2006-07 \$427,963,409 Includes 60% of Mineral Production Tax As of '04-'05 includes Gross Receipts Tax

<b>Tax Type</b>	<b>MINE SEVERANCE TAX</b>
<b>Statute</b>	59-5-201 to 215
<b>Subject</b>	Metalliferous mine production.
<b>Measure</b>	Gross value of metalliferous ore or metals.
<b>Rate</b>	2.6% of taxable value. Taxable value differs according to the type of mineral: 1) Beryllium; taxable value is 125% of the direct mining costs 2) All other materials; taxable value equals 30% of gross proceeds 3) Ore shipped or sold; taxable value equals 80% of gross proceeds
<b>Enacted</b>	1937
<b>Disposition</b>	To the General Fund.
<b>Procedure</b>	Taxes for the preceding calendar year are due and payable on or before June 1. Quarterly installments required if tax obligation in preceding calendar year was \$3,000 or more. Quarterly installments due March 1, June 1, September 1 and December 1.
<b>Exemptions</b>	\$50,000 annual exemption.
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2001-02 \$ 4,952,500 2002-03 \$ 5,833,936 2003-04 \$ 6,026,484 2004-05 \$11,447,429 2005-06 \$17,042,798 2006-07 \$23,604,499

Tax Type	IPa & PACIFICORP GROSS RECEIPTS TAX & RADIOACTIVE WASTE FACILITY TAX												
Statute	59-8-101 to 106, 59-8a-101 to 106, 59-24-101 to 109												
Subject	Certain electrical corporations which are not required to pay Utah corporate franchise or income taxes (Intermountain Power Agency), radioactive waste facilities (Energy Solutions).												
Measure	Gross income without deduction. Gross receipts less DEQ fees & other Federal & State taxes												
Rate	<p><b>Annual Gross Receipts</b></p> <p>\$10 million or less None</p> <p>\$10 million to \$500 million 0.625%</p> <p>\$500 million to \$1 billion 0.9375%</p> <p>More than \$1 billion 1.25%</p> <p><b>Rates for Radioactive waste</b></p> <p>Containerized class A— 12%</p> <p>Processed class A— 10%</p> <p>Uncontaminized unprocessed class A — 5%</p> <p>Alternate feed material — 10 cents per cubic foot</p> <p>By-product material — 10 cents per cubic foot</p> <p>Mixed waste — 5%</p>												
Enacted	1980 (IPA Gross Receipts Tax); 1995 (Electric Gross Receipts Tax, repealed 2006); 2001 revised 2001 (Radioactive Waste); 2007 (Radioactive Waste Facility Tax)												
Disposition	To Uniform School Fund, distributed to local school districts.												
Procedure	Returns due semiannually on or before the last day of July and January. Radioactive waste tax due quarterly.												
Exemptions	IPA Gross Receipts Tax: Eleemosynary, religious, or charitable institutions, and corporations subject to Utah income or franchise taxes. Government contracts in place prior to April 30, 2001												
Agency	Utah State Tax Commission												
Yield	<table border="1"> <tr> <td>2001-02</td> <td>\$7,958,723</td> </tr> <tr> <td>2002-03</td> <td>\$8,092,684</td> </tr> <tr> <td>2003-04</td> <td>\$13,146,921</td> </tr> <tr> <td>2004-05</td> <td>\$15,341,792</td> </tr> <tr> <td>2005-06</td> <td></td> </tr> <tr> <td>2006-07</td> <td></td> </tr> </table> <p>*03-04 was the first year Radioactive waste tax was reported. As of '05-'06 These taxes reported under Corporate Income Tax</p>	2001-02	\$7,958,723	2002-03	\$8,092,684	2003-04	\$13,146,921	2004-05	\$15,341,792	2005-06		2006-07	
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2003-04	\$13,146,921												
2004-05	\$15,341,792												
2005-06													
2006-07													

Tax Type	SALES AND USE TAX																																								
Statute	59-12-101 to 59-12-1705																																								
Subject	Retail sales of taxable goods and services.																																								
Measure	Retail sales of tangible personal property and taxable services.																																								
Rate	<p><b>State</b> - 4.65% except power &amp; fuel for residential use 2%, and food 1.75%.</p> <p><b>Local Option</b> - cities &amp; counties municipal districts up to 1%. County option - .25%; public transit - .3%; additional public transit - .25%; additional regionally significant transportation infrastructure - .25%; Municipal Highway Tax adoptable for municipalities w/o mass transit - .3%; local botanical, cultural, recreational &amp; zoological orgs (ZAP) - .1%. <b>Resort tax</b> - up to 1.1% for a city or town in which the transient room capacity is at least 66% of the permanent census pop. and an additional .5% for replacement of debt. <b>Rural County &amp; City Hospital Tax</b> - rural counties or cities up to 1% to fund county or city hospitals or nursing care facilities.</p>																																								
Enacted	Retail sales - 1933, Use - 1937, Local Option - 1959, Transit - 1974, Resort local option - 1983, Arts - 1993, County Option - 1997 Hospital - 1993																																								
Disposition	State General Fund. Local option is returned to local governments.																																								
Procedure	Licenses required for retailers and wholesalers. Taxes reported and remitted quarterly on or before the last day of the succeeding month. Businesses whose annual liability is \$50,000 or more are required to pay the liability on a monthly basis and may retain 1.3% of the state and the local portion as a collection fee. Businesses whose annual liability is \$96,000 or more are required to pay via electronic funds transfer. Use tax applicable upon point of delivery and sales tax upon point of sale. Local option tax adopts the state taxes by reference. Manufacturers and semiconductor producers must report exempt manufacturer's equipment purchases.																																								
Exemptions	Sales to government; charitable and religious; non-residential motor vehicles; shipments out-of-state by common carriers; pollution control devices; prescription drugs; farm machinery; medical oxygen and stoma supplies; motion pictures to exhibitors; video/audio tapes to broadcasters; currency, coinage, certain precious metals, materials incorporated into real property exemptions, certain aircraft parts and certain building materials used out of state.																																								
Agency	Utah State Tax Commission																																								
Yield	<table border="1"> <thead> <tr> <th></th> <th>FY 2004</th> <th>FY 2005</th> <th>FY 2006</th> </tr> </thead> <tbody> <tr> <td><b>FY 2007</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>State*</td> <td>1,541,054,414</td> <td>1,676,509,411</td> <td>1,906,423,632</td> </tr> <tr> <td>Municipal</td> <td>331,554,140</td> <td>361,096,500</td> <td>415,904,148</td> </tr> <tr> <td>Transit**</td> <td>120,815,100</td> <td>131,039,631</td> <td>148,233,983</td> </tr> <tr> <td>County</td> <td>82,569,380</td> <td>89,475,269</td> <td>102,809,849</td> </tr> <tr> <td>Resort</td> <td>7,882,031</td> <td>9,707,339</td> <td>10,609,677</td> </tr> <tr> <td>Rural Hospital</td> <td>4,172,178</td> <td>5,060,736</td> <td>6,443,531</td> </tr> <tr> <td>ZAP</td> <td>18,448,162</td> <td>19,916,601</td> <td>26,242,424</td> </tr> <tr> <td>Highway (local option)</td> <td>7,151,822</td> <td>8,432,989</td> <td>10,344,378</td> </tr> </tbody> </table> <p>* Portions of the state sales tax rate are earmarked for local highways, water projects, and the Centennial Highway Fund. (FY '07 equaled \$249,352,113) ** Includes revenues earmarked for roads (FY '07 was \$10,281,818)</p>		FY 2004	FY 2005	FY 2006	<b>FY 2007</b>				State*	1,541,054,414	1,676,509,411	1,906,423,632	Municipal	331,554,140	361,096,500	415,904,148	Transit**	120,815,100	131,039,631	148,233,983	County	82,569,380	89,475,269	102,809,849	Resort	7,882,031	9,707,339	10,609,677	Rural Hospital	4,172,178	5,060,736	6,443,531	ZAP	18,448,162	19,916,601	26,242,424	Highway (local option)	7,151,822	8,432,989	10,344,378
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<b>Tax Type</b>	<b>Tax Type</b>
<b>PUBLIC UTILITIES REGULATION FEE</b>	<b>PUBLIC UTILITIES REGULATION FEE</b>
54-5-1.5 to 4	54-5-1.5 to 4
Public Utilities	Public Utilities
Gross operating revenue within Utah.	Gross operating revenue within Utah.
<b>Rate</b>	<b>Rate</b>
Maximum rate: 0.3% of gross operating revenues for the preceding year. Minimum tax: \$50 Supplemental assessments can be made but must be within the 0.3% maximum rate. Average rate for 1996-97 was .300% 2001-02 was .292% (For Coops .146%) 1997-98 was .300% 2002-03 was .297% (For Coops .1485%) 1998-99 was .300% 2003-04 was .300% (For Coops .1500%) 1999-00 was .300% 2004-05 was .291% (For Coops .1455%) 2000-01 was .300% 2005-06 was .271% (For Coops .1355%) 2000-01 was .300% 2006-07 was .279% (For Coops .1395%)	Maximum rate: 0.3% of gross operating revenues for the preceding year. Minimum tax: \$50 Supplemental assessments can be made but must be within the 0.3% maximum rate. Average rate for 1996-97 was .300% 2001-02 was .292% (For Coops .146%) 1997-98 was .300% 2002-03 was .297% (For Coops .1485%) 1998-99 was .300% 2003-04 was .300% (For Coops .1500%) 1999-00 was .300% 2004-05 was .291% (For Coops .1455%) 2000-01 was .300% 2005-06 was .271% (For Coops .1355%) 2000-01 was .300% 2006-07 was .279% (For Coops .1395%)
1935	1935
To the Public Service Commission.	To the Public Service Commission.
<b>Disposition</b>	<b>Disposition</b>
<b>Procedure</b>	<b>Procedure</b>
Fee due on or before July 1. Fee computed on gross revenue derived from utility business and operations within the State for the preceding year.	Fee due on or before July 1. Fee computed on gross revenue derived from utility business and operations within the State for the preceding year.
<b>Exemptions</b>	<b>Exemptions</b>
As of July 1, 1996 motor carriers are no longer regulated as public utilities and therefore do not pay a utility regulation fee.	As of July 1, 1996 motor carriers are no longer regulated as public utilities and therefore do not pay a utility regulation fee.
<b>Agency</b>	<b>Agency</b>
Division of Public Utilities, Department of Commerce	Division of Public Utilities, Department of Commerce
<b>Yield</b>	<b>Yield</b>
2001-02 \$6,148,237 2002-03 \$6,839,600 2003-04 \$6,659,958 2004-05 \$7,157,051 2005-06 \$7,354,300 2006-07 \$8,091,640	2001-02 \$6,148,237 2002-03 \$6,839,600 2003-04 \$6,659,958 2004-05 \$7,157,051 2005-06 \$7,354,300 2006-07 \$8,091,640

<b>Tax Type</b>	<b>Tax Type</b>
<b>INHERITANCE TAX</b>	<b>INHERITANCE TAX</b>
59-11-101 to 115	59-11-101 to 115
Transfer of property of decedent.	Transfer of property of decedent.
Net value of estates transferred at death.	Net value of estates transferred at death.
<b>Rate</b>	<b>Rate</b>
The state death tax credit allowed by the Internal Revenue Service, Estate Tax Return Form 706.	The state death tax credit allowed by the Internal Revenue Service, Estate Tax Return Form 706.
1901	1901
To General Fund.	To General Fund.
<b>Disposition</b>	<b>Disposition</b>
<b>Procedure</b>	<b>Procedure</b>
Valuation same as IRS. Within 9 months, executor shall file report and remit the tax (the date the federal tax must be filed).	Valuation same as IRS. Within 9 months, executor shall file report and remit the tax (the date the federal tax must be filed).
<b>Exemptions</b>	<b>Exemptions</b>
As determined by Federal Estate Tax Return, Form 706.	As determined by Federal Estate Tax Return, Form 706.
<b>Agency</b>	<b>Agency</b>
Utah State Tax Commission	Utah State Tax Commission
<b>Yield</b>	<b>Yield</b>
2001-02 \$ 9,424,067 2002-03 \$32,977,784 2003-04 \$ 9,674,489 2004-05 \$ 2,951,780 2005-06 \$ 7,448,037 2006-07 \$ 497,617	2001-02 \$ 9,424,067 2002-03 \$32,977,784 2003-04 \$ 9,674,489 2004-05 \$ 2,951,780 2005-06 \$ 7,448,037 2006-07 \$ 497,617

<b>Tax Type</b>	<b>PROPERTY TAX</b>
<b>Statute</b>	59-1-101 to 59-4-102
<b>Subject</b>	Real and tangible personal property.
<b>Measure</b>	Valuation for tax purposes is 100% of fair market value for centrally assessed, commercial and personal property, and 55% for primary residential. Farmland assessed at value for agricultural purposes; mining property assessed using discounted cash flow method or capitalized net revenue method, but not less than value of land, improvements and personal property.
<b>Rate</b>	Set annually by the boards of the various taxing entities. Effective tax rate excl. fee in lieu. (2006) Market value: 0.843%, Taxable value: 1.19% Highest overall rate (2007): 0.017419 (tax area in Weber County) Lowest overall rate (2007): 0.005046 (tax area in Rich County) In 2007 school districts received 56%, counties 18%, cities and towns 15% and special districts 11%.
<b>Enacted</b>	1849
<b>Disposition</b>	School districts, cities and towns, counties and special districts.
<b>Procedure</b>	Tax Commission assesses transportation, telecommunication, utilities, railroads, mines and gas/oil production. County assessors assess all other property as of noon January 1, annually. Veteran, blind, indigent, and circuit breaker applicants have Sept. 1 filing. By August 17, local entities set tax rates. By July 22, valuation notices mailed to taxpayers (except centrally assessed which are mailed by May 1st). Taxpayers have until the later of Sept. 15 or 45 days after valuation notices are mailed to appeal assessments. Sixty days thereafter, Board of Equalization issues decision. By November 1, tax notices mailed. November 30 taxes due.
<b>Exemptions</b>	Property of government, property of non-profit entities used exclusively for religious, charitable or education purposes. Freeport goods, livestock, machinery and equipment used for agricultural purposes. Disabled veterans or their widows based on the percentage of disability up to \$214,263 taxable value. Credit for homeowners or renters is based on income. "Circuit Breaker" and "Indigent Abatement" for poor is 50 percent of the tax due, to a maximum of \$798, for the blind \$11,500 of taxable value of real and tangible personal property is exempt. Intangible property and inventories.
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2002 \$1,608,884,900 2003 \$1,686,765,323 2004 \$1,796,354,030 2005 \$1,888,716,549 2006 \$2,058,326,860 2007est \$2,272,512,417 Includes automobile fee in lieu

<b>Tax Type</b>	<b>INSURANCE PREMIUM TAX</b>
<b>Statute</b>	59-9-101 to 106, 31A-33-114, & 31A-3-304
<b>Subject</b>	Insurance covering property or risks located in Utah.
<b>Measure</b>	Total premiums less returned premiums, reinsurance premiums, and dividends paid.
<b>Rate</b>	Workers Compensation- Between 1% and 8% determined by the Industrial Commission. <ul style="list-style-type: none"> <li>• Title Insurance- .45%</li> <li>• Property, casualty, life and others - 2.25%</li> <li>• Motor Vehicle Insurance- .01%</li> <li>• Variable life insurance—2.25% of the first \$100,000 premiums, .08% of premiums that exceed \$100,000</li> </ul>
<b>Enacted</b>	1896
<b>Disposition</b>	General Fund except as specified: Firemen's Pension Fund receives 10% of life insurance tax and 50% on prem. tax received for fire or allied lines insurance. Workers Comp. 7.25% to Employers Reinsurance Fund, 1/4% to General Fund, & up to 0.50% to uninsured employers fund.
<b>Procedure</b>	Reports and payments due on or before March 31. Insurance Premium Tax in lieu of corporation franchise tax. Installments required if prior year's tax is \$10,000 or more. Installments due on April 30, July 31, and October 31.
<b>Exemptions</b>	Credit for property taxes paid for general state purposes and examination fees paid in Utah. Credits for payments to Guaranty Fund Associations. Premiums received from Utah System of Higher Education except Workers Compensation annuity premiums. Health care insurance premiums on cost incurred basis. Ocean marine premiums.
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2001-02 \$56,616,408 2002-03 \$58,989,204 2003-04 \$62,424,496 2004-05 \$67,353,901 2005-06 \$71,417,541 2006-07 \$71,777,368

<b>Tax Type</b>	<b>SELF-INSURERS TAX</b>
<b>Statute</b>	34A-2-202 to 34A-2-203
<b>Subject</b>	Self-insurers for Workers Compensation.
<b>Measure</b>	Assessment based on a total calculated premium multiplied by an established premium assessment rate. The total calculated premium is based on the prospective loss cost for each class code and by an experience modification factor and safety factor.
<b>Rate</b>	Between 1% and 8%, determined by the Industrial Commission.
<b>Enacted</b>	1917
<b>Disposition</b>	7.75% total rate of which 7.25% goes to Employee Reinsurance Fund, 1/4% to Work Place Safety in the General Fund, up to .50% to Uninsured Employer Fund.
<b>Procedure</b>	Returns due by March 31. Installments required if prior year's tax is \$10,000 or more. Installments due April 30, July 31, and October 31.
<b>Exemptions</b>	None
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2001-02 \$26,631,776 2002-03 \$36,796,334 2003-04 \$39,518,345 2004-05 \$47,175,376 2005-06 \$43,440,929 2006-07 \$46,324,108

<b>Tax Type</b>	<b>DRIVER'S LICENSE FEES</b>
<b>Statute</b>	53-3-105
<b>Subject</b>	Operators' and commercial drivers' licenses.
<b>Measure</b>	Each license issued and renewed.
<b>Rate</b>	<b>Operators License:</b> \$30 per orig. provisions ages 16 - 20; \$25 per orig. or renewal ages 21 - 64; \$20 per extension by mail ages 16-64; \$18 I.D. cards; \$13 per renewal ages 65 and over; \$9.50 motorcycles endorsement; \$7 taxicab endorsement and endorsement extension; \$18 duplicate license. <b>Commercial Drivers License:</b> Original or renewal written test \$40, skills test \$60 and \$7 each CDL endorsement; retake written test \$20; retake skills test \$40.
<b>Enacted</b>	1933
<b>Disposition</b>	Net revenue (after allocation to other State agencies) to a restricted fund for the Driver License Division.
<b>Procedure</b>	Fees collected at time license is issued or renewed.
<b>Exemptions</b>	None
<b>Agency</b>	Driver License Division of the Department of Public Safety
<b>Yield</b>	2001-02 \$ 9,132,000 2002-03 \$ 9,105,581 2003-04 \$ 9,263,803 2004-05 \$ 9,870,655 2005-06 \$ 9,359,234 2006-07 \$10,692,588

<b>Tax Type</b>	<b>COMMERCIAL VEHICLE PROPORTIONAL FEES*</b>
<b>Statute</b>	41-1a-301
<b>Subject</b>	Commercial trucks, trailers, or semi-trailers not based in Utah that travel interstate.
<b>Measure</b>	Based on registered weight and in-state miles as a percent of total miles traveled. Temporary permit available for up to 96 hrs within the state for non-Utah-based vehicles in lieu of pro-rated registration.
<b>Rate</b>	Utah percentage of miles traveled multiplied by equivalent highway use tax according to weight. <b>12,001 - 18,000:</b> \$150 equivalent tax; <b>18,001 - 34,000:</b> \$200 equivalent tax ; <b>34,001 - 48,000:</b> \$300 equivalent tax; <b>48,001 - 64,000:</b> \$450 equivalent tax; <b>64,001 and over:</b> \$600 equivalent tax (Upto 3 months, 30%; up to 6 months, 60%, up to 9 months, 90%; over 9 months, 100%. Temporary 96 hour permit \$20 per single unit; \$40 per combination unit)
<b>Enacted</b>	1951
<b>Disposition</b>	Utah Transportation Fund and Centennial Highway Fund. Net revenue (after allocation to other State agencies) 70% to Utah Department of Transportation, 30% to cities and counties through B & C road fund.
<b>Procedure</b>	Temporary permits issued by Utah Tax Commission and Ports of Entry. Proportional registration issued by State Tax Commission.
<b>Exemptions</b>	Utah State and local government vehicles. Federal vehicles.
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2001-02 \$19,733,676 2002-03 \$19,853,488 2003-04 \$19,978,431 2004-05 \$20,543,017 2005-06 \$21,627,644 2006-07 \$22,862,443
<b>Page 18</b>	*This tax type also includes Registration & Highway User fees

<b>Tax Type</b>	<b>AUTOMOBILE DRIVER EDUCATION FEE</b>
<b>Statute</b>	41-1a-1204 to 1205
<b>Subject</b>	Motor Vehicles
<b>Measure</b>	Every motor vehicle registered.
<b>Rate</b>	\$2.50 per year.
<b>Enacted</b>	1957
<b>Disposition</b>	Uniform School Fund - Driver Education Program.
<b>Procedure</b>	Payable in same manner and time as registration fees. Imposed upon every registration by each owner of each vehicle.
<b>Exemptions</b>	All government vehicles. Motorcycles are exempt from the driver's education fee, but Section 53-3-905 dedicates \$5.00 of the motorcycles' registration fee to the motorcycle rider education.
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2001-02 \$4,188,489 2002-03 \$4,310,448 2003-04 \$4,416,044 2004-05 \$4,545,996 2005-06 \$4,735,406 2006-07 \$4,885,570
<b>Page 13</b>	

<b>Tax Type</b>	<b>MOTOR FUEL TAX</b>												
<b>Statute</b>	59-13-101 to 212 and 59-13-401 to 404												
<b>Subject</b>	Importers, refiners and distributors of motor and aviation fuel for sale or use in Utah.												
<b>Measure</b>	Gallons of motor and aviation fuel sold or used in Utah.												
<b>Rate</b>	<ul style="list-style-type: none"> <li>• Motor fuel (vehicles &amp; boats) - 24.5 cents per gallon</li> <li>• Aviation fuel - 4 cents per gallon for Federally Certified cargo or scheduled operations</li> <li>• Aviation fuel - 9 cents per gallon for all other operations effective 7/1/01</li> <li>• 2% evaporation allowance.</li> <li>• Clean Motor Fuel - 4 cents per gallon</li> </ul>												
<b>Enacted</b>	1923												
<b>Disposition</b>	Motor Fuel tax: 70% to Utah Trans. Fund, 30% to cities & counties, lesser of .5% or \$1,050,000 to off-highway vehicle account. Boat Fuel Tax: parks & rec. to improve boating facilities. Aviation Fuel Tax: 75% to airport where sold, 25% to State Aeronautic Division of Depart. of Trans.												
<b>Procedure</b>	\$10,000 minimum, \$500,000 maximum distributor bond. Report and remit tax monthly to the Tax Commission on or before the last day of the following month. No bond is needed for distributors of aviation fuel with average tax liability of \$500 or less per month.												
<b>Exemptions</b>	Sales to U.S. Government and local government in the manner prescribed by the Tax Commission. Fuel manufactured from Utah bituminous sands, from Utah coal, oil shale, coal slate, rock asphalt, or solid hydrocarbons. Export sales. Refund provision for off-highway agricultural use.												
<b>Agency</b>	Utah State Tax Commission												
<b>Yield</b>	<table border="1"> <tbody> <tr> <td>2001-02</td> <td>\$248,804,797</td> </tr> <tr> <td>2002-03</td> <td>\$245,500,599</td> </tr> <tr> <td>2003-04</td> <td>\$249,566,431</td> </tr> <tr> <td>2004-05</td> <td>\$251,500,512</td> </tr> <tr> <td>2005-06</td> <td>\$251,330,132</td> </tr> <tr> <td>2006-07</td> <td>\$265,094,862</td> </tr> </tbody> </table> <p>Includes motor, aviation, boat, off-highway fuel, and clean fuel incentive surcharge.</p>	2001-02	\$248,804,797	2002-03	\$245,500,599	2003-04	\$249,566,431	2004-05	\$251,500,512	2005-06	\$251,330,132	2006-07	\$265,094,862
2001-02	\$248,804,797												
2002-03	\$245,500,599												
2003-04	\$249,566,431												
2004-05	\$251,500,512												
2005-06	\$251,330,132												
2006-07	\$265,094,862												

<b>Tax Type</b>	<b>MOTOR VEHICLE REGISTRATION FEES</b>																												
<b>Statute</b>	41-1a-1206, 41-1a-201																												
<b>Subject</b>	Motor vehicles, trailers or semi-trailers for operation on a highway.																												
<b>Measure</b>	Graduated scales based on gross laden weight of motor vehicles used for transportation of passengers or property. Flat fee for motorcycle, private autos, trailers, manufacturers, transporters, dealers and wreckers.																												
<b>Rate</b>	<p><b>Private Motor Vehicle</b> - \$21.50 + \$1.00 insurance database; <b>Trailers</b> - \$11; <b>Commercial Trailer</b> - \$110 lifetime; <b>Small Commercial Trailers</b> - \$8.50; <b>Motorcycles</b> - \$22.50 + insurance database; <b>Farm Trucks</b> - \$33 plus \$9 for each 2,000 lbs over 14,000; <b>Vehicles over 12,000 lbs</b> - \$49.50 plus \$18.50 for each 2,000 lbs; <b>Dealers - (new &amp; used)</b> \$127; <b>(cycles)</b> \$51; <b>(body shops)</b> \$112; <b>Manufacturers, crushers, remanufacturers &amp; dismantlers</b> \$102; <b>Distributors</b> \$61; <b>Transporters</b> \$51; <b>Vintage Vehicles</b> \$21.25. <b>County Option Transportation Corridor Preservation Fee</b> - Up to \$10 per registration.</p>																												
<b>Enacted</b>	1909																												
<b>Disposition</b>	Utah Transportation Fund. Net revenue (after allocations to other State agencies) 70% to Utah Department of Transportation and Centennial Highway Fund, 30% to cities and counties.																												
<b>Procedure</b>	Effective July 1, 1973, a staggered registration commenced. Plates expire 12 months from end of month in which purchased.																												
<b>Exemptions</b>	Vehicles owned by governmental units.																												
<b>Agency</b>	Utah State Tax Commission																												
<b>Yield</b>	<table border="1"> <thead> <tr> <th></th> <th><u>MV Fees</u></th> <th><u>Centennial Highway MV Fees</u></th> <th><u>Local Trans. Corridor Preservation Fee*</u></th> </tr> </thead> <tbody> <tr> <td>2001-02</td> <td>\$27,378,255</td> <td>\$18,101,486</td> <td></td> </tr> <tr> <td>2002-03</td> <td>\$28,358,991</td> <td>\$18,670,340</td> <td>*Not collected before 2007.</td> </tr> <tr> <td>2003-04</td> <td>\$29,390,563</td> <td>\$19,603,766</td> <td></td> </tr> <tr> <td>2004-05</td> <td>\$30,689,653</td> <td>\$20,390,645</td> <td></td> </tr> <tr> <td>2005-06</td> <td>\$32,579,496</td> <td>\$21,447,542</td> <td></td> </tr> <tr> <td>2006-07</td> <td>\$34,292,547</td> <td>\$22,297,129</td> <td>\$11,090,035</td> </tr> </tbody> </table>		<u>MV Fees</u>	<u>Centennial Highway MV Fees</u>	<u>Local Trans. Corridor Preservation Fee*</u>	2001-02	\$27,378,255	\$18,101,486		2002-03	\$28,358,991	\$18,670,340	*Not collected before 2007.	2003-04	\$29,390,563	\$19,603,766		2004-05	\$30,689,653	\$20,390,645		2005-06	\$32,579,496	\$21,447,542		2006-07	\$34,292,547	\$22,297,129	\$11,090,035
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<b>Tax Type</b>	<b>MOTOR VEHICLE TITLE &amp; TRANSFER FEES</b>
<b>Statute</b>	41-1a-501 et seq. & 41-1a-1210
<b>Subject</b>	All motor vehicles and trailers.
<b>Measure</b>	Each title issued, transfer of registration or duplicate.
<b>Rate</b>	<ul style="list-style-type: none"> <li>• Certification of Title \$6.00</li> <li>• Duplicate Certificate of Title \$6.00</li> <li>• Duplicate Certificate of Registration \$4.00</li> <li>• Passenger &amp; Truck Lost Plate Replace \$5.00</li> <li>• Motorcycle &amp; Trailer Lost Plate Replace \$5.00</li> </ul>
<b>Enacted</b>	1935
<b>Disposition</b>	Utah Transportation Fund. Net revenue (after allocation to other State agencies) 70% to Utah Department of Transportation, 30% to cities and counties.
<b>Procedure</b>	Collected at time of application for title certificate, transfer, replacement or duplicate.
<b>Exemptions</b>	Federal government vehicles, special mobile equipment, privately owned trailers less than 750 lbs. unladen weight.
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2001-02 \$4,166,363 2002-03 \$4,288,770 2003-04 \$4,514,635 2004-05 \$4,757,020 2005-06 \$5,062,528 2006-07 \$5,302,417

<b>Tax Type</b>	<b>SPECIAL FUEL TAX</b>
<b>Statute</b>	59-13-101 to 103, 301 to 322, 501 to 502
<b>Subject</b>	Imposed on suppliers or users of special fuel.
<b>Measure</b>	Gallons of special fuel sold or used on Utah highways. (Special Fuels are non-gasoline fuels, primarily diesel.)
<b>Rate</b>	<ul style="list-style-type: none"> <li>• 24.5 cents per gallon</li> <li>• Propane, compressed natural gas, electricity and other clean fuels that power vehicles require a special clean fuel certificate which must be purchased annually for each vehicle. Annual fee of \$82 for vehicles under 26,000 lbs. gvw and \$126 for vehicles 26,000 lbs or more.</li> </ul>
<b>Enacted</b>	1941
<b>Disposition</b>	Utah Transportation Fund. Net revenue (after allocation to other agencies) 70% to Utah Department of Transportation, 30% to cities and counties.
<b>Procedure</b>	\$10,000 min., \$500,000 max. supplier bond. Suppliers report and remit tax monthly on or before the last day of the following month. Most users remit and report quarterly. Supplier licenses required. Users must make application for license user permit annually. Tax due on removal of undyed diesel from a refinery or terminal rack, or upon import into the state. Licensed or permitted users reporting tax on use basis may receive credit for tax paid. Users with vehicles weighing 26,000 lbs. or less are not required to report tax on use basis unless they have bulk storage.
<b>Exemptions</b>	Refunds to government and clear diesel used for purposes other than to operate or propel a vehicle upon a Utah public highway.
<b>Agency</b>	Utah State Tax Commission
<b>Yield</b>	2001-02 \$ 84,406,321 2002-03 \$ 84,519,975 2003-04 \$ 86,163,124 2004-05 \$ 93,836,149 2005-06 \$101,097,515 2006-07 \$111,173,568